



Trustees' Financial Summary

FY2015-16

Submit ID: 0738-18913633

41 Ravalli County

0738 Victor K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Suzanne Neville **Phone #:** (406) 642-3221

(Signature)

(Date)

Chair, Board of Trustees: Paul Rosen

(Signature)

(Date)

County Superintendant Regina Plettenberg

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
095	Title I -Private School Sponsor District	FEDERAL		
096	Title I Private School Sponsor District	FEDERAL		
097	2014-2016 Suicide Prevention	STATE		
099	RCCC	LOCAL		
108	Shirley Rogers-Marvin Simonsen Scholarship	LOCAL		
126	2014-2015 Fruit and Vegie Grant	STATE		
201	Digital Academy	STATE		
256	2014-2015 IEFA and GAP	STATE		
306	Title I Improving Basic Programs	FEDERAL	041-0738-3113	84.010A
315	2014-2015 Title I	FEDERAL		
392	Vo Ed Business/Marketing	STATE		State
400	Multi District Incentive Program	STATE		
580	Playground Fund	LOCAL		
613	Vo Ed Agriculture	STATE		State
614	Vo Ed Business/Marketing	STATE		State
615	Vo Ed Tech Ed/Industrial Arts	STATE		State
775	IDEA Part B	FEDERAL		84.027
776	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
816	Vo Ed Carl D Perkins-Comp	FEDERAL		84.048A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	239,628.77	45,655.78		11,647.69
02	Taxes Receivable - Real and Personal (120-149)	34,068.41	9,738.30		
03	Taxes Receivable - Protested (150-159)	3,346.38	426.65		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				204.09
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	277,043.56	55,820.73		11,851.78
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	382.71			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	382.71			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	37,414.79	10,164.95		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	68,638.37			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	170,607.69	45,655.78		11,851.78
52	TOTAL FUND BALANCE/EQUITY	239,246.06	45,655.78		11,851.78
53	TOTAL LIABILITIES AND FUND BALANCE	277,043.56	55,820.73		11,851.78

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	113.26	102,482.96	(94,057.49)	3,825.41
02	Taxes Receivable - Real and Personal (120-149)	878.57			733.17
03	Taxes Receivable - Protested (150-159)				62.61
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			100,585.12	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	991.83	102,482.96	6,527.63	4,621.19
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	878.57			795.78
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,522.74	
48	Fund Balance for Budget	113.26	102,482.96	5,004.89	3,825.41
52	TOTAL FUND BALANCE/EQUITY	113.26	102,482.96	6,527.63	3,825.41
53	TOTAL LIABILITIES AND FUND BALANCE	991.83	102,482.96	6,527.63	4,621.19

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,405.19		2,746.39	24,880.76
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,921.88			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,327.07		2,746.39	24,880.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	82.51			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	82.51			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	16,244.56		2,746.39	24,880.76
52	TOTAL FUND BALANCE/EQUITY	16,244.56		2,746.39	24,880.76
53	TOTAL LIABILITIES AND FUND BALANCE	16,327.07		2,746.39	24,880.76

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,210.18	18,256.92		135,308.73
02	Taxes Receivable - Real and Personal (120-149)	2,206.41			18,974.54
03	Taxes Receivable - Protested (150-159)	87.33			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,503.92	18,256.92		154,283.27
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,293.74			18,974.54
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,210.18	18,256.92		135,308.73
52	TOTAL FUND BALANCE/EQUITY	5,210.18	18,256.92		135,308.73
53	TOTAL LIABILITIES AND FUND BALANCE	7,503.92	18,256.92		154,283.27

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,566.62	52,731.67		
02	Taxes Receivable - Real and Personal (120-149)		2,097.46		
03	Taxes Receivable - Protested (150-159)		220.03		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	11,566.62	55,049.16		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		2,317.49		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		4,995.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	11,566.62	47,736.67		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	11,566.62	52,731.67		
53	TOTAL LIABILITIES AND FUND BALANCE	11,566.62	55,049.16		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		7,395.63	60,656.44	9.42
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		7,395.63	60,656.44	9.42
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		7,395.63	60,656.44	9.42
52	TOTAL FUND BALANCE/EQUITY		7,395.63	60,656.44	9.42
53	TOTAL LIABILITIES AND FUND BALANCE		7,395.63	60,656.44	9.42

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54,602.21	23,485.17		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	54,602.21	23,485.17		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	732.64			
25	Other Current Liabilities (621-679)	53,869.57	23,485.17		
35	TOTAL LIABILITIES	54,602.21	23,485.17		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	54,602.21	23,485.17		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	411,799.03	397,429.56
1112	District Levy - Personal Property	2,587.24	1,391.65
1113	District Levy - Heavy Motor Vehicles	105.58	0.00
1114	District Levy - Pers Prop/Mobile Homes	2,667.81	2,532.25
1190	Penalties and Interest on Taxes	3,245.52	1,708.45
1510	Interest Earnings	386.01	438.30
1900	Other Revenue from Local Sources	0.00	0.03
3110	Direct State Aid	1,159,223.20	1,160,765.36
3111	Quality Educator	85,176.00	93,850.72
3112	At Risk Student	21,979.83	21,577.98
3113	Indian Education For All	7,507.20	7,391.52
3114	American Indian Achievement Gap	5,800.00	5,740.00
3115	State Spec Ed Allowable Cost Pymt to Districts	86,938.43	81,302.59
3116	Data For Achievement	5,520.00	7,080.00
3118	Natural Resource Development	8,260.81	13,031.45
3120	State Guaranteed Tax Base Aid	404,717.51	413,919.42
3444	State School Block Grant	128,898.53	128,898.53
3446	SB96 Block Grant Reimbursement	4,000.74	0.00
6100	Material Prior Period Revenue Adjustments	161.50	384.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,338,974.94	2,337,442.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	798,207.99	709,188.49
			2XX	Personal Services - Employee Benefits	123,093.64	123,190.95
			3XX	Purchased Professional and Technical Services	1,439.55	779.93
			4XX	Purchased Property Services	1,414.00	546.71
			5XX	Other Purchased Services	9,104.21	14,315.67
			6XX	Supplies and Materials	42,888.81	19,884.00
			810	Dues and Fees	1,424.48	2,609.53
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	69,130.90	90,776.45
			2XX	Personal Services - Employee Benefits	11,852.71	18,126.18
			3XX	Purchased Professional and Technical Services	750.00	0.00
			5XX	Other Purchased Services	0.00	118.60
			6XX	Supplies and Materials	72.50	1,061.64

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	140.00	195.00
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	42,052.75	49,119.00
		2XX	Personal Services - Employee Benefits	6,184.47	7,824.91
		6XX	Supplies and Materials	1,872.20	6,694.08
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	65,260.97	78,911.90
		2XX	Personal Services - Employee Benefits	9,188.95	12,415.21
		3XX	Purchased Professional and Technical Services	11,720.00	12,010.00
		5XX	Other Purchased Services	841.89	187.17
		6XX	Supplies and Materials	0.00	87.60
		810	Dues and Fees	4,088.00	4,270.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	55,552.61	65,796.37
		2XX	Personal Services - Employee Benefits	9,869.11	13,761.81
		5XX	Other Purchased Services	153.64	251.00
		6XX	Supplies and Materials	20.20	28.45
		810	Dues and Fees	435.00	1,210.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	108,871.58	108,527.34
		2XX	Personal Services - Employee Benefits	20,129.19	20,286.39
		3XX	Purchased Professional and Technical Services	0.00	71.20
		4XX	Purchased Property Services	250.39	0.00
		5XX	Other Purchased Services	6,848.70	11,261.50
		6XX	Supplies and Materials	4,674.50	8,184.68
		7XX	Property and Equipment Acquisition	3,860.20	0.00
		810	Dues and Fees	7,594.85	8,262.59
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	115,569.46	109,353.38
		2XX	Personal Services - Employee Benefits	31,849.45	33,993.28
		3XX	Purchased Professional and Technical Services	2,166.60	2,623.00
		4XX	Purchased Property Services	94,769.78	96,247.13
		5XX	Other Purchased Services	23,109.00	24,790.82
		6XX	Supplies and Materials	46,070.88	57,586.78
		7XX	Property and Equipment Acquisition	15,000.00	0.00
		810	Dues and Fees	1,555.28	1,648.65
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	7,417.50	40,000.00
	52XX	Capital Leases or Long Term Notes with Board of Investments			
		840	Principal On Debt	13,224.48	7,589.99
		850	Interest on Debt	489.34	482.65

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries	128,732.57	148,883.61	
			2XX Personal Services - Employee Benefits	24,618.70	40,672.46	
			5XX Other Purchased Services	2,182.02	0.00	
			6XX Supplies and Materials	5,195.43	3,060.09	
			810 Dues and Fees	0.00	390.25	
	25XX Support Services - Business					
			5XX Other Purchased Services	9.00	38.06	
			6XX Supplies and Materials	946.99	180.00	
	26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials	572.82	473.70	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	32,820.00	32,857.00	
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
			5XX Other Purchased Services	0.00	541.09	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	148,840.40	136,681.29	
			2XX Personal Services - Employee Benefits	23,862.90	29,299.39	
			5XX Other Purchased Services	643.62	842.58	
			6XX Supplies and Materials	10,005.00	4,352.96	
			810 Dues and Fees	262.65	95.82	
	26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials	32.66	509.98	
	34XX Extracurricular - Activities					
			5XX Other Purchased Services	22.00	0.00	
	420 Title I, Part A, Improving Basic Programs					
	1XXX Instruction					
			5XX Other Purchased Services	0.00	797.00	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			5XX Other Purchased Services	1,009.34	0.00	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	25,463.00	26,317.00	
			2XX Personal Services - Employee Benefits	211.09	149.93	
			5XX Other Purchased Services	1,672.26	4,898.59	
			6XX Supplies and Materials	81.98	0.00	
			810 Dues and Fees	650.00	1,048.00	



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PRC	Program	Function	Object	2015 Value	2016 Value
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
		5XX Other Purchased Services		21,494.44	15,513.19
	35XX Extracurricular - Athletics				
		1XX Personal Services - Salaries		58,572.66	57,770.00
		2XX Personal Services - Employee Benefits		470.33	280.04
		5XX Other Purchased Services		0.00	15.38
		6XX Supplies and Materials		2,331.97	2,752.74
		810 Dues and Fees		4,730.37	1,873.13
	910 Food Services				
	31XX Food Services				
		1XX Personal Services - Salaries		25,000.00	25,000.00
		2XX Personal Services - Employee Benefits		10,864.64	17,800.00
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
		910 Operating Transfers to Other Funds		0.00	15,200.00
255	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		11,300.83	0.00
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
		1XX Personal Services - Salaries		11,300.83	0.00
		5XX Other Purchased Services		1,768.79	0.00
		6XX Supplies and Materials		49.58	0.00
		810 Dues and Fees		188.00	0.00
314	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		2.69	0.00
	222X Educational Media Services				
		1XX Personal Services - Salaries		467.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,326,586.82	2,332,563.31



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					208,768.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,337,442.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,332,563.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	68,638.37	Less Last Year	43,039.47	(4b)	25,598.90	
					25,598.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					239,246.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	120,062.40	150,839.16
1112	District Levy - Personal Property	673.64	509.72
1113	District Levy - Heavy Motor Vehicles	29.90	0.00
1114	District Levy - Pers Prop/Mobile Homes	936.61	825.87
1190	Penalties and Interest on Taxes	1,090.44	553.90
1510	Interest Earnings	34.74	39.43
2220	County On-Schedule Trans Reimb	12,245.00	11,844.63
3210	State On-Schedule Trans Reimb	11,844.63	11,844.63
3444	State School Block Grant	6,516.22	6,516.22
3446	SB96 Block Grant Reimbursement	1,706.23	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-399.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		155,139.81	182,574.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		10,068.87	22,561.36
		2XX Personal Services - Employee Benefits		1,717.22	4,031.45
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		8,502.73	7,310.73
		2XX Personal Services - Employee Benefits		1,546.08	1,529.09
		27XX Student Transportation Services			
		1XX Personal Services - Salaries		1,508.07	0.00
		2XX Personal Services - Employee Benefits		241.71	0.00
		5XX Other Purchased Services		134,095.29	138,564.00
	280 Special Education - Local and State				
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		0.00	57.20
		2XX Personal Services - Employee Benefits		0.00	74.92
		27XX Student Transportation Services			
		5XX Other Purchased Services		1,112.00	5,088.00
	999 Undistributed				
		9999 Undistributed			
		971 Residual Equity Transfers Out		11,844.63	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				170,636.60	179,216.75



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					42,297.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					182,574.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					179,216.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,655.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	107.30	121.85
	1621 Lunch Sales	11,980.71	3,567.35
	3220 State Food Services Match	462.12	604.09
	4550 Federal Child Nutrition	124,145.06	125,997.94
125			
	4552 Fresh Fruit And Vegetable	8,889.55	0.00
126	2014-2015 Fruit and Vegie Grant		
	4552 Fresh Fruit And Vegetable	0.00	7,345.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		145,584.74	137,636.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	1,931.11	0.00
			2XX	Personal Services - Employee Benefits	189.50	0.00
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	0.00	562.50
		31XX	Food Services			
			1XX	Personal Services - Salaries	30,310.76	24,405.98
			2XX	Personal Services - Employee Benefits	11,116.08	4,952.36
			3XX	Purchased Professional and Technical Services	85.00	85.00
			4XX	Purchased Property Services	1,931.33	695.03
			5XX	Other Purchased Services	32.48	0.00
			6XX	Supplies and Materials	84,990.10	78,939.69
			810	Dues and Fees	1,153.95	1,484.95
125						
	460	Fresh Fruit And Vegetable				
		31XX	Food Services			
			6XX	Supplies and Materials	8,889.55	0.00
126	2014-2015	Fruit and Vegie Grant				
	460	Fresh Fruit And Vegetable				
		31XX	Food Services			
			1XX	Personal Services - Salaries	0.00	206.55
			6XX	Supplies and Materials	0.00	7,838.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				140,629.86	119,170.38	



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					-6,614.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					137,636.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					119,170.38	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,851.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	18,769.81	19,848.27
	1112 District Levy - Personal Property	98.51	69.28
	1113 District Levy - Heavy Motor Vehicles	5.13	0.00
	1114 District Levy - Pers Prop/Mobile Homes	20.97	114.34
	1190 Penalties and Interest on Taxes	26.03	79.59
	1900 Other Revenue from Local Sources	8.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18,928.45</u>	<u>20,111.48</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	12,483.65	15,770.30
			2XX	Personal Services - Employee Benefits	6,443.02	4,229.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					18,926.67	20,000.00

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						1.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,111.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,000.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						113.26 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	34.74	39.43
	2240 County Retirement Distribution	246,163.45	282,855.95
	6100 Material Prior Period Revenue Adjustments	0.00	-1,604.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		246,198.19	281,291.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	131,114.18	115,962.47
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	11,242.74	14,520.97
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	6,145.09	0.00
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	0.00	6,991.23
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	11,278.56	15,756.70
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	9,820.77	11,263.76
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	16,708.18	17,455.95
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	16,930.74	15,456.44
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	232.81	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	23,019.41	26,465.14
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	24,136.35	22,164.61
	610 Adult Continuing Education Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	661.28	1,151.32
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	136.29	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	Fund Code 14
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PRC	Program	Function	Object	2015 Value	2016 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	4,141.24	4,194.35
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	8,376.34	8,570.07
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	290.55	0.00
		31XX Food Services			
			2XX Personal Services - Employee Benefits	8,177.64	7,508.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>272,412.17</u>	<u>267,461.51</u>

Schedule Of Changes Worksheet	Fund Code 14
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Beginning Fund Balance	88,653.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	281,291.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	267,461.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	102,482.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
095 Title I -Private School Sponsor District		
5700	Resources Transferred from Other School Districts or Cooperatives	9,654.00
097 2014-2016 Suicide Prevention		
5700	Resources Transferred from Other School Districts or Cooperatives	2,000.00
306 Title I Improving Basic Programs		
4200	Title I, Part A, Improving Basic Programs	203,520.00
613 Vo Ed Agriculture		
3900	State Career & Technical Ed Entitlement	4,919.00
614 Vo Ed Business/Marketing		
3900	State Career & Technical Ed Entitlement	2,809.00
615 Vo Ed Tech Ed/Industrial Arts		
3900	State Career & Technical Ed Entitlement	1,047.00
776 IDEA Part B (Trans from Coop)		
5700	Resources Transferred from Other School Districts or Cooperatives	58,899.00
816 Vo Ed Carl D Perkins-Comp		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	9,314.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		292,162.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
095 Title I -Private School Sponsor District					
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
		1XX	Personal Services - Salaries		6,804.46
		2XX	Personal Services - Employee Benefits		576.24
		5XX	Other Purchased Services		2,201.05
		6XX	Supplies and Materials		72.25
			095 Subtotal		9,654.00
096 Title I Private School Sponsor District					
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
		1XX	Personal Services - Salaries		1.26
			096 Subtotal		1.26
097 2014-2016 Suicide Prevention					
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
		5XX	Other Purchased Services		353.48
			097 Subtotal		353.48



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
306	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		135,472.28
		2XX	Personal Services - Employee Benefits		50,925.45
		5XX	Other Purchased Services		4,710.47
		6XX	Supplies and Materials		6,177.40
	222X Educational Media Services				
		6XX	Supplies and Materials		6,234.40
			306 Subtotal		203,520.00
315	2014-2015 Title I				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		608.35
		5XX	Other Purchased Services		464.99
			315 Subtotal		1,073.34
392	Vo Ed Business/Marketing				
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		5XX	Other Purchased Services		260.54
			392 Subtotal		260.54
400	Multi District Incentive Program				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		810	Dues and Fees		597.55
	26XX Operation and Maintenance of Plant Services				
		8XX	Other Expenditures		700.00
			400 Subtotal		1,297.55
580	Playground Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX	Supplies and Materials		564.16
			580 Subtotal		564.16
613	Vo Ed Agriculture				
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		6XX	Supplies and Materials		3,215.56
		810	Dues and Fees		1,703.44
			613 Subtotal		4,919.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
614	Vo Ed Business/Marketing				
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			5XX Other Purchased Services		1,910.07
			6XX Supplies and Materials		877.24
			810 Dues and Fees		21.69
			614 Subtotal		2,809.00
615	Vo Ed Tech Ed/Industrial Arts				
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		1,047.00
			615 Subtotal		1,047.00
776	IDEA Part B (Trans from Coop)				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
			1XX Personal Services - Salaries		30,742.46
			2XX Personal Services - Employee Benefits		13,393.69
			776 Subtotal		44,136.15
816	Vo Ed Carl D Perkins-Comp				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			5XX Other Purchased Services		1,328.20
			6XX Supplies and Materials		7,985.80
			816 Subtotal		9,314.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					278,949.48

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					1,561.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					292,162.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					278,949.48 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	1,522.74	Less Last Year	9,769.61	(4b)	-8,246.87
					-8,246.87 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,527.63 (5)



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
095 Title I -Private School Sponsor District	9,654.00	9,654.00	0.00
096 Title I Private School Sponsor District	0.00	1.26	-1.26
097 2014-2016 Suicide Prevention	2,000.00	353.48	1,646.52
306 Title I Improving Basic Programs	203,520.00	203,520.00	0.00
315 2014-2015 Title I	0.00	1,073.34	-1,073.34
392 Vo Ed Business/Marketing	0.00	260.54	-260.54
400 Multi District Incentive Program	0.00	1,297.55	-1,297.55
580 Playground Fund	0.00	564.16	-564.16
613 Vo Ed Agriculture	4,919.00	4,919.00	0.00
614 Vo Ed Business/Marketing	2,809.00	2,809.00	0.00
615 Vo Ed Tech Ed/Industrial Arts	1,047.00	1,047.00	0.00
776 IDEA Part B (Trans from Coop)	58,899.00	44,136.15	14,762.85
816 Vo Ed Carl D Perkins-Comp	9,314.00	9,314.00	0.00
Total	292,162.00	278,949.48	13,212.52



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,861.13	10,505.99
	1112 District Levy - Personal Property	53.77	36.38
	1113 District Levy - Heavy Motor Vehicles	2.56	0.00
	1114 District Levy - Pers Prop/Mobile Homes	51.85	62.75
	1190 Penalties and Interest on Taxes	61.91	42.34
	1340 Fees for Adult Education	3,820.00	2,460.00
	1510 Interest Earnings	1.94	2.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,853.16	13,109.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,524.12	11,048.33
			2XX Personal Services - Employee Benefits	144.95	1,238.66
			5XX Other Purchased Services	825.00	675.00
			6XX Supplies and Materials	1,276.95	754.79
			8XX Other Expenditures	325.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	1,026.58	0.00
			2XX Personal Services - Employee Benefits	210.11	0.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	1,375.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,332.71	15,091.78



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					5,807.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,109.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,091.78	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,825.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	6,345.00	6,580.00
	1510 Interest Earnings	0.78	0.86
	3260 State Driver's Education Reimbursement	2,624.91	3,371.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,970.69	9,952.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries	4,284.00	5,964.00
		2XX	Personal Services - Employee Benefits	494.40	694.16
		6XX	Supplies and Materials	43.97	0.00
		810	Dues and Fees	0.00	205.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	43.00	185.95
		6XX	Supplies and Materials	925.08	1,003.40
		7XX	Property and Equipment Acquisition	0.00	2,995.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,790.45	11,047.51

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					17,339.54 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,952.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,047.51 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,244.56 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	3,019.00
	1920 Contributions/Donations from Private Sources	5,058.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,058.25</u>	<u>3,019.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		2,916.00	1,291.50
		2XX Personal Services - Employee Benefits		11.40	5.85
		4XX Purchased Property Services		150.00	160.00
		5XX Other Purchased Services		75.00	0.00
		6XX Supplies and Materials		569.00	0.00
		8XX Other Expenditures		394.00	414.00
	25XX Support Services - Business				
		6XX Supplies and Materials		704.29	0.00
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		326.04	689.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,145.73</u>	<u>2,560.75</u>

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance	2,288.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,019.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,560.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,746.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11.57	13.15
	5300 Operating Transfers from Other Funds	0.00	15,200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11.57	15,213.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	6,610.84
			2XX Personal Services - Employee Benefits	0.00	1,268.02
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	6,610.81
			2XX Personal Services - Employee Benefits	0.00	1,268.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	15,757.71

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					25,425.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,213.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,757.71 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,880.76 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	40,028.81	39,717.26
	1112 District Levy - Personal Property	220.53	138.56
	1113 District Levy - Heavy Motor Vehicles	10.27	0.00
	1114 District Levy - Pers Prop/Mobile Homes	202.28	240.73
	1190 Penalties and Interest on Taxes	260.23	164.79
	1510 Interest Earnings	11.57	13.15
	3281 State Technology Aid	2,710.94	2,625.76
	6100 Material Prior Period Revenue Adjustments	0.00	209.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>43,444.63</u>	<u>43,109.85</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	586.62	162.50
			6XX Supplies and Materials	0.00	3,936.00
		23XX Support Services - General Administration			
			810 Dues and Fees	155.00	0.00
		25XX Support Services - Business			
			6XX Supplies and Materials	30,660.41	53,658.65
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	2,123.59	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	3,589.98	2,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>37,115.60</u>	<u>59,957.15</u>



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	26,401.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,109.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,957.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 4,343.56 (4b)	-4,343.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,210.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	123.92	140.71
	3445 State Combined Fund School Block Grant	6,827.32	6,827.32
	3447 SB96 Combined Block Grant Reimbursement	3,427.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,379.16	6,968.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	1,071.55	0.00	
	999	Undistributed				
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	1,032.57	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,104.12	0.00	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					11,288.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,968.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					18,256.92 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	268,457.18	269,410.51
	1112 District Levy - Personal Property	1,475.32	938.10
	1113 District Levy - Heavy Motor Vehicles	68.66	0.00
	1114 District Levy - Pers Prop/Mobile Homes	1,852.66	1,677.51
	1190 Penalties and Interest on Taxes	2,045.81	1,135.05
	3120 State Guaranteed Tax Base Aid	19,202.61	12,761.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		293,102.24	285,922.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	160,000.00	170,000.00
			850 Interest on Debt	107,275.00	101,275.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				267,625.00	271,625.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	121,011.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	285,922.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	271,625.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	135,308.73	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3,127.62	3,551.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,127.62</u>	<u>3,551.17</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	71.86	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	7,797.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,869.46</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	8,015.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,551.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,566.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	25,098.76	24,839.18
	1112 District Levy - Personal Property	137.95	86.64
	1113 District Levy - Heavy Motor Vehicles	6.41	0.00
	1114 District Levy - Pers Prop/Mobile Homes	185.80	156.16
	1190 Penalties and Interest on Taxes	201.55	105.24
	1510 Interest Earnings	4.64	5.28
	9710 Residual Equity Transfers In	11,844.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		37,479.74	25,192.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	620.00	0.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	1,516.00	0.00
			4XX Purchased Property Services	7,432.00	0.00
			6XX Supplies and Materials	5,458.80	2,646.19
		31XX Food Services			
			6XX Supplies and Materials	0.00	9,816.77
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	9,995.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,026.80	22,457.96

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	45,002.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,192.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,457.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	4,995.00	
Less Last Year	0.00	(4b)
	4,995.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	52,731.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 82	
PRC	Revenue			2015 Value	2016 Value
099	RCCC				
	1900	Other Revenue from Local Sources		9,768.85	3,539.05
201	Digital Academy				
	1900	Other Revenue from Local Sources		0.00	7,113.61
	3250	Montana Digital Academy		9,071.44	7,382.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				18,840.29	18,034.68

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object		2015 Value	2016 Value
099	RCCC					
	1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction				
		1XX	Personal Services - Salaries		3,000.00	3,000.00
		2XX	Personal Services - Employee Benefits		17.22	519.00
		3XX	Purchased Professional and Technical Services		800.00	0.00
		6XX	Supplies and Materials		480.51	333.09
201	Digital Academy					
	325	Montana Digital Academy				
	1XXX	Instruction				
		1XX	Personal Services - Salaries		10,074.80	11,690.02
		2XX	Personal Services - Employee Benefits		1,734.88	2,022.34
		810	Dues and Fees		681.91	467.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					16,789.32	18,032.05

Schedule Of Changes Worksheet						Fund Code 82	
Beginning Fund Balance						7,430.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,034.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,032.05	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	37.04	(4b)	-37.04	
						-37.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,395.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	100,819.61	109,420.18
	1900 Other Revenue from Local Sources	0.00	3,549.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>100,819.61</u>	<u>112,969.65</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	103,047.50	113,189.95
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	559.79	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				103,607.29	113,189.95	

Schedule Of Changes Worksheet			Fund Code 84
Beginning Fund Balance			60,876.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			112,969.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			113,189.95 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			60,656.44 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	17.52
	6100 Material Prior Period Revenue Adjustments	0.00	558.04
106	1510 Interest Earnings	2.98	0.00
108 Shirley Rogers-Marvin Simonsen Scholarship	1510 Interest Earnings	12.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15.43</u>	<u>575.56</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
106	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	1,000.00	0.00
108 Shirley Rogers-Marvin Simonsen Scholarship	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	1,116.08	570.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,116.08</u>	<u>570.24</u>

Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance	4.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	575.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	570.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9.42	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	85,733.40	87,083.80
XX	39X	1XXX	112 Certified Teacher Staff Salaries	141,684.90	129,606.29
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	874,434.58	827,564.55
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	2,606.87	269.10
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	1,146.81	1,548.10
XX	XXX	26XX	41X Energy Utility Services	71,806.75	67,566.06
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	15,215.10	49,995.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	1,220.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	51,861.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	51,861.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,287.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	74,680.71
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	245,473.16
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	148,883.61	15,770.30	0.00	0.00	0.00
280	1XXX	2XX	40,672.46	4,229.70	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,060.09	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	32,857.00	0.00	0.00	0.00	0.00
Totals			225,473.16	20,000.00	0.00	0.00	0.00

245,473.16

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	22,512.00	0.00	0.00	0.00	22,512.00
Land Improvements	29,637.55	0.00	0.00	0.00	29,637.55
Buildings	8,027,648.01	10,800.00	5,000.00	0.00	8,043,448.01
Machinery and Equipment	790,797.36	0.00	27,811.77	0.00	818,609.13
Construction in Progress	10,800.00	44,995.00	0.00	10,800.00	44,995.00
Totals at Historical Cost	8,881,394.92	55,795.00	32,811.77	10,800.00	8,959,201.69
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	8,881,394.92	55,795.00	32,811.77	10,800.00	8,959,201.69

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	278,809.48	0.00	69,785.48	0.00	209,024.00	0.00	209,024.00
Loans Payable	63,418.40	0.00	7,589.99	15,067.02	40,761.39	7,838.46	32,922.93
Total Governmental Activity							
Non-bond Long-Term Liabilities	342,227.88	0.00	77,375.47	15,067.02	249,785.39	7,838.46	241,946.93
Bond(s)							
12/21/2006	1,282,500.00	0.00	85,000.00	0.00	1,197,500.00	87,500.00	1,110,000.00
12/21/2006	1,282,500.00	0.00	85,000.00	0.00	1,197,500.00	87,500.00	1,110,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,565,000.00	0.00	170,000.00	0.00	2,395,000.00	175,000.00	2,220,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	316,806.40	43,788.97	0.00	360,595.37
Net Pension - TRS	1,710,571.00	259,110.00	0.00	1,969,681.00